

Form F-66 (IA-2) (5-8-2013)					
STATE OF IOWA 2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013 CITY OF _____, IOWA DUE: December 1, 2013		16205200400000 City of Lone Tree 123 N. DeVoe Street Lone Tree, IA 52755 <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		277,272		277,272	272,534
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		277,272		277,272	272,534
Delinquent property taxes		0		0	
TIF revenues		229,225		229,225	236,213
Other city taxes		143,617	0	143,617	153,337
Licenses and permits		7,419	0	7,419	6,280
Use of money and property		11,892	436	12,328	8,365
Intergovernmental		236,741	0	236,741	325,281
Charges for fees and service		13,959	308,074	322,033	315,250
Special assessments		0	0	0	
Miscellaneous		4,044	0	4,044	
Other financing sources		162,761	0	162,761	323,770
Total revenues and other sources		1,086,930	308,510	1,395,440	1,641,030
Expenditures and Other Financing Uses					
Public safety		77,846	0	77,846	79,120
Public works		290,148	0	290,148	293,197
Health and social services		80,628	0	80,628	94,010
Culture and recreation		36,196	0	36,196	78,174
Community and economic development		68,343	0	68,343	172,756
General government		68,593	0	68,593	109,719
Debt service		207,322	0	207,322	207,397
Capital projects		71,313	0	71,313	71,313
Total governmental activities expenditures		900,389	0	900,389	1,105,686
Business type activities		0	286,967	286,967	295,227
Total ALL expenditures		900,389	286,967	1,187,356	1,400,913
Other financing uses, including transfers out		136,901	25,860	162,761	323,770
Total ALL expenditures/And other financing uses		1,037,290	312,827	1,350,117	1,724,683
Excess revenues and other sources over (Under) Expenditures/And other financing uses		49,640	-4,317	45,323	-83,653
Beginning fund balance July 1, 2012		828,014	310,792	1,138,806	1,138,806
Ending fund balance June 30, 2013		877,654	306,475	1,184,129	1,055,153
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 1,146,000	Other long-term debt		\$ 0
Revenue debt		\$ 115,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 3,294,988
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			09-19-13		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Merry Thomae		→	319	629-4615	
Signature of Mayor or other City official (Name and Title)				Date signed	
				09-04-13	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF LONE TREE			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	231,541			45,731			277,272			277,272	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	231,541	0		45,731	0	0	277,272		T01	277,272	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	231,541	0		45,731	0	0	277,272			277,272	6
7	TIF revenues			229,225				229,225		T01	229,225	7
	Other city taxes											
8	Utility tax replacement excise taxes	2,624						2,624		T15	2,624	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	6,902						6,902		T15	6,902	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes	134,091						134,091		T09	134,091	14
15	TOTAL OTHER CITY TAXES	143,617	0	0	0	0	0	143,617	0		143,617	15
16	Section B - LICENSES AND PERMITS	7,419						7,419		T29	7,419	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,798			12			1,810	436	U20	2,246	18
19	Rents and royalties	1,717						1,717		U40	1,717	19
20	Other miscellaneous use of money and property	8,365						8,365		U20	8,365	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	11,880	0	0	12	0	0	11,892	436		12,328	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants		52,714					52,714		B50	52,714	28
29	Housing and urban development			2,017				2,017		B50	2,017	29
30	Public assistance grants		55,278					55,278		B79	55,278	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	107,992	2,017	0	0	0	110,009	0		110,009	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF LONE TREE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		124,715					124,715		C46	124,715	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	124,715	0	0	0	0	124,715	0		124,715	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	2,017						2,017		D89	2,017	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	2,017	0	0	0	0	0	2,017	0		2,017	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	2,017	232,707	2,017	0	0	0	236,741	0		236,741	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	162,732	A91	162,732	73
74	Sewer							0	106,364	A8Ø	106,364	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	38,978	A81	38,978	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LONE TREE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	11,100					200	11,300		A03	11,300	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	1,233					1,426	2,659			2,659	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	12,333	0	0	0	0	1,626	13,959	308,074		322,033	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	389						389		U99	389	108
109	Deposits and sales/fuel tax refunds	1,198						1,198		U99	1,198	109
110	Sale of property and merchandise	826						826		U11	826	110
111	Fines	1,350						1,350		U30	1,350	111
112	Internal service charges	281						281		NR	281	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	4,044	0	0	0	0	0	4,044	0		4,044	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF LONE TREE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	412,851	232,707	231,242	45,743	0	1,626	924,169	308,510		1,232,679	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>				25,860			25,860			25,860	127
128	<i>Internal TIF loans and transfers in</i>				136,901			136,901			136,901	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	162,761	0	0	162,761	0		162,761	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	412,851	232,707	231,242	208,504	0	1,626	1,086,930	308,510		1,395,440	132
133												133
134	Beginning fund balance July 1, 2012	362,939	130,185	175,784	9,917	71,313	77,876	828,014	310,792		1,138,806	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	775,790	362,892	407,026	218,421	71,313	79,502	1,914,944	619,302		2,534,246	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF LONE TREE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation							0		E62	0	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	16,848						16,848		E24	16,848	13
14	Purchase of land and equipment	13,678						13,678		G24	13,678	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	47,320						47,320		E66	47,320	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	77,846	0	0	0	0	0	77,846			77,846	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LONE TREE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	55,810	55,737					111,547		E44	111,547	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction	125,000		30,903				155,903		F44	155,903	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		17,870					17,870		E44	17,870	48
49	Traffic control safety — Current operation	1,143						1,143		E44	1,143	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		3,685					3,685		E44	3,685	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	181,953	77,292	30,903	0	0	0	290,148			290,148	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LONE TREE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	25,350	55,278					80,628		E79	80,628	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	25,350	55,278	0	0	0	0	80,628			80,628	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LONE TREE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	8,474						8,474		E52	8,474	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	6,244						6,244		E61	6,244	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	7,743						7,743		E03	7,743	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	13,735						13,735		E61	13,735	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	36,196	0	0	0	0	0	36,196			36,196	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	11,125	52,714					63,839		E50	63,839	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			4,504				4,504		E89	4,504	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	11,125	52,714	4,504	0	0	0	68,343			68,343	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LONE TREE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,250						5,250		E29	5,250	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	10,329						10,329		E23	10,329	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	8,680						8,680		E25	8,680	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	4,343						4,343		E31	4,343	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	4,000						4,000		E89	4,000	171
172	Other general government — Current operation	34,916					1,075	35,991		E89	35,991	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	67,518	0	0	0	0	1,075	68,593			68,593	176
177	Section G — DEBT SERVICE							0			0	177
178	98 Sewer				56,394			56,394			56,394	178
179	03 Water				59,368			59,368			59,368	179
180	03 Street				26,640			26,640			26,640	180
181	2010 DeVoe				64,920			64,920			64,920	181
182	TOTAL DEBT SERVICE	0	0	0	207,322	0	0	207,322			207,322	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	2010 DeVoe Street Improvements					71,313		71,313			71,313	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	71,313	0	71,313			71,313	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	71,313	0	71,313			71,313	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	399,988	185,284	35,407	207,322	71,313	1,075	900,389			900,389	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LONE TREE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								110,485	E91	110,485	198
199	Purchase of land and equipment									G91	0	199
200	Construction							43,592	F91	F91	43,592	200
201	Sewer and sewage disposal — Current operation							97,741	E80	E80	97,741	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							35,149	E81	E81	35,149	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF LONE TREE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								286,967		286,967	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	399,988	185,284	35,407	207,322	71,313	1,075	900,389	286,967		1,187,356	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0	25,860		25,860	255
256	Internal TIF loans/repayments and transfers out			136,901				136,901			136,901	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	136,901	0	0	0	136,901	25,860		162,761	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	399,988	185,284	172,308	207,322	71,313	1,075	1,037,290	312,827		1,350,117	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								306,475		306,475	269
270	Total ending fund balance June 30, 2013	375,802	177,608	234,718	11,099	0	78,427	877,654	306,475		1,184,129	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	775,790	362,892	407,026	218,421	71,313	79,502	1,914,944	619,302		2,534,246	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF LONE TREE																																																																																																																																																																										
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																																																																																																																																																				
<table><tr><td>Purpose</td><td>Amount paid to other local governments</td><td>Purpose</td><td>Amount paid to State</td></tr><tr><td>Correction.....</td><td>M05 \$</td><td>Highways.....</td><td>L44 \$</td></tr><tr><td>Health.....</td><td>M32</td><td>All other.....</td><td>L89 \$</td></tr><tr><td>Highways.....</td><td>M44</td><td></td><td></td></tr><tr><td>Transit subsidies.....</td><td>M94</td><td></td><td></td></tr><tr><td>Libraries.....</td><td>M52</td><td></td><td></td></tr><tr><td>Police protection.....</td><td>M62</td><td></td><td></td></tr><tr><td>Sewerage.....</td><td>M80</td><td></td><td></td></tr><tr><td>Sanitation.....</td><td>M81</td><td></td><td></td></tr><tr><td>All other.....</td><td>M89 \$ \$</td><td></td><td></td></tr></table>												Purpose	Amount paid to other local governments	Purpose	Amount paid to State	Correction.....	M05 \$	Highways.....	L44 \$	Health.....	M32	All other.....	L89 \$	Highways.....	M44			Transit subsidies.....	M94			Libraries.....	M52			Police protection.....	M62			Sewerage.....	M80			Sanitation.....	M81			All other.....	M89 \$ \$																																																																																																																																				
Purpose	Amount paid to other local governments	Purpose	Amount paid to State																																																																																																																																																																																		
Correction.....	M05 \$	Highways.....	L44 \$																																																																																																																																																																																		
Health.....	M32	All other.....	L89 \$																																																																																																																																																																																		
Highways.....	M44																																																																																																																																																																																				
Transit subsidies.....	M94																																																																																																																																																																																				
Libraries.....	M52																																																																																																																																																																																				
Police protection.....	M62																																																																																																																																																																																				
Sewerage.....	M80																																																																																																																																																																																				
Sanitation.....	M81																																																																																																																																																																																				
All other.....	M89 \$ \$																																																																																																																																																																																				
Part IV	SALARIES AND WAGES																																																																																																																																																																																				
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																																																																																																																																																				
<table><tr><td colspan="10"></td><td colspan="2">Amount - Omit cents</td></tr><tr><td colspan="10">Total salaries and wages paid.....</td><td>200 \$</td><td>176,801</td></tr></table>																						Amount - Omit cents		Total salaries and wages paid.....										200 \$	176,801																																																																																																																																																		
										Amount - Omit cents																																																																																																																																																																											
Total salaries and wages paid.....										200 \$	176,801																																																																																																																																																																										
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																																																																																																																																																				
	<table><tr><td colspan="2">A. Long-term debt</td><td colspan="2">Debt during the fiscal year</td><td colspan="4">Debt Outstanding JUNE 30, 2013</td><td rowspan="2">Interest paid this year</td></tr><tr><td>Purpose</td><td>Debt outstanding JULY 1, 2012 (a)</td><td>Issued (b)</td><td>Retired (c)</td><td>General obligation (d)</td><td>TIF revenue (e)</td><td>Revenue (f)</td><td>Other (g)</td></tr><tr><td>1. Water utility</td><td>19U \$</td><td>29U \$</td><td>39U \$</td><td>49U \$</td><td>49U \$</td><td>49U \$</td><td>49U \$</td><td>I91 \$</td></tr><tr><td>2. Sewer utility</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>3. Electric utility</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>I92</td></tr><tr><td>4. Gas utility</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>I93</td></tr><tr><td>5. Transit-bus</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>I94</td></tr><tr><td>6. Industrial Revenue</td><td>19T</td><td>24T</td><td>34T</td><td></td><td>44T</td><td>44T</td><td></td><td>I89</td></tr><tr><td>7. Mortgage revenue</td><td>19T</td><td>24T</td><td>34T</td><td></td><td>44T</td><td>44T</td><td></td><td>I89</td></tr><tr><td>8. TIF revenue</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>Other-Specify</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>9. 98 Sewer</td><td>308,000</td><td></td><td>47,000</td><td>261,000</td><td></td><td></td><td></td><td>9,394</td></tr><tr><td>03 G.O. Water</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>10. Water Revenue</td><td>183,000</td><td></td><td>28,000</td><td>155,000</td><td></td><td></td><td></td><td>5,948</td></tr><tr><td>11. 03 Streets</td><td>136,000</td><td></td><td>21,000</td><td></td><td></td><td>115,000</td><td></td><td>4,420</td></tr><tr><td>12. 2010 DeVoe</td><td>141,000</td><td></td><td>21,000</td><td>120,000</td><td></td><td></td><td></td><td>5,640</td></tr><tr><td>13. 650,000</td><td></td><td></td><td>40,000</td><td>610,000</td><td></td><td></td><td></td><td>24,920</td></tr><tr><td>14.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Total long-term debt</td><td>1,418,000</td><td>0</td><td>157,000</td><td>1,146,000</td><td>0</td><td>115,000</td><td>0</td><td>50,322</td></tr></table>												A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year	Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	3. Electric utility	19U	29U	39U	49U	49U	49U		I92	4. Gas utility	19U	29U	39U	49U	49U	49U		I93	5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	6. Industrial Revenue	19T	24T	34T		44T	44T		I89	7. Mortgage revenue	19T	24T	34T		44T	44T		I89	8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	9. 98 Sewer	308,000		47,000	261,000				9,394	03 G.O. Water	19U	29U	39U	49U	49U	49U	49U	I89	10. Water Revenue	183,000		28,000	155,000				5,948	11. 03 Streets	136,000		21,000			115,000		4,420	12. 2010 DeVoe	141,000		21,000	120,000				5,640	13. 650,000			40,000	610,000				24,920	14.									Total long-term debt	1,418,000	0	157,000	1,146,000	0	115,000	0
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year																																																																																																																																																																													
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)																																																																																																																																																																														
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$																																																																																																																																																																													
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89																																																																																																																																																																													
3. Electric utility	19U	29U	39U	49U	49U	49U		I92																																																																																																																																																																													
4. Gas utility	19U	29U	39U	49U	49U	49U		I93																																																																																																																																																																													
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94																																																																																																																																																																													
6. Industrial Revenue	19T	24T	34T		44T	44T		I89																																																																																																																																																																													
7. Mortgage revenue	19T	24T	34T		44T	44T		I89																																																																																																																																																																													
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89																																																																																																																																																																													
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89																																																																																																																																																																													
9. 98 Sewer	308,000		47,000	261,000				9,394																																																																																																																																																																													
03 G.O. Water	19U	29U	39U	49U	49U	49U	49U	I89																																																																																																																																																																													
10. Water Revenue	183,000		28,000	155,000				5,948																																																																																																																																																																													
11. 03 Streets	136,000		21,000			115,000		4,420																																																																																																																																																																													
12. 2010 DeVoe	141,000		21,000	120,000				5,640																																																																																																																																																																													
13. 650,000			40,000	610,000				24,920																																																																																																																																																																													
14.																																																																																																																																																																																					
Total long-term debt	1,418,000	0	157,000	1,146,000	0	115,000	0	50,322																																																																																																																																																																													
B. Short-term debt																																																																																																																																																																																					
<table><tr><td colspan="4"></td><td colspan="2">Amount - Omit cents</td></tr><tr><td colspan="4">Outstanding as of JULY 1, 2012</td><td>61V \$</td><td></td></tr><tr><td colspan="4">Outstanding as of JUNE 30, 2013</td><td>64V \$</td><td></td></tr></table>																Amount - Omit cents		Outstanding as of JULY 1, 2012				61V \$		Outstanding as of JUNE 30, 2013				64V \$																																																																																																																																																									
				Amount - Omit cents																																																																																																																																																																																	
Outstanding as of JULY 1, 2012				61V \$																																																																																																																																																																																	
Outstanding as of JUNE 30, 2013				64V \$																																																																																																																																																																																	
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																																																																																																																																																																				
	<table><tr><td colspan="10">Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY</td><td colspan="2">Amount - Omit cents</td></tr><tr><td colspan="10">Actual valuation -- January 1, 2011</td><td>\$</td><td>65,899,765</td><td>x .05 = \$</td><td>3,294,988</td></tr></table>												Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY										Amount - Omit cents		Actual valuation -- January 1, 2011										\$	65,899,765	x .05 = \$	3,294,988																																																																																																																																															
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY										Amount - Omit cents																																																																																																																																																																											
Actual valuation -- January 1, 2011										\$	65,899,765	x .05 = \$	3,294,988																																																																																																																																																																								
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013																																																																																																																																																																																				
	<table><tr><td rowspan="2">Type of asset</td><td colspan="11">Amount - Omit cents</td></tr><tr><td colspan="2">Bond and interest funds (a)</td><td colspan="2">Bond construction funds (b)</td><td colspan="2">Pension/retirement funds (c)</td><td colspan="2">all other funds (d)</td><td colspan="2">Total (e)</td></tr><tr><td rowspan="2">Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</td><td colspan="2">W01</td><td colspan="2">W31</td><td colspan="2">W61</td><td colspan="2"></td><td colspan="2"></td></tr><tr><td>\$</td><td>11,099</td><td>\$</td><td></td><td></td><td></td><td>1,173,030</td><td></td><td>1,184,129</td></tr></table>												Type of asset	Amount - Omit cents											Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)		Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61						\$	11,099	\$				1,173,030		1,184,129																																																																																																																															
Type of asset	Amount - Omit cents																																																																																																																																																																																				
	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																																																																																																																																																																												
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61																																																																																																																																																																																
	\$	11,099	\$				1,173,030		1,184,129																																																																																																																																																																												
REMARKS																																																																																																																																																																																					
V98																																																																																																																																																																																					